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| **CAWOOD PARISH COUNCIL INTERNAL CONTROL CHECKLIST** **(to help to meet the requirement of having safe and effective arrangements to safeguard public money)** | INIT | INIT |
| **CHECKS** |  |  |
| **Accounting records, ie spreadsheet**Cross checking it with minutes/bank statements/cheque book at regular intervals | LD | MC |
| **Payments:**Have all been properly authorisedAll payments are listed in the minutesPayments made correspond with the invoiced amountsLegitimacy of Direct Debits and Standing Orders checked# | LD | MC |
| **Cheques:**Are properly and fully completed before being signedCheque counterfoils are always initialled by the signatoriesPaid cheques correspond with bank statements – also check outstanding payments | LD | MC |
| **Receipts:**Income due to the council is being collected promptly and in fullReceipts are being given when requiredIncome is properly controlled pending being paid into the bank (in accordance with the council’s Financial Regulations) | LD | MC |
| **Debit card expenditure** is itemised and checked against invoices/receipts | LD | MC |
| **Salaries and pension payments** are made on time and correctly documented | LD | MC |
| **Surplus balances**:Surplus deposits are placed in a suitable account | LD | MC |
| **Bank reconciliation:**The council is provided with this information monthlyThe monthly reconciliation is checked against bank statements | LD | MC |
| **VAT paid**:Is properly recorded on the spreadsheet Claims for refund of VAT are made half yearly and paid to the councilClaims are properly submitted in a timely manner | LD | MC |
| **Ordering of consumables:**Is commensurate with the usage requirements of the council | LD | MC |
| **Internet banking:**Checks implemented by the council are being adhered to | LD | MC |
| **Petty Cash**:No petty cash is kept | LD | MC |
| **Tax and NI liabilities:**HMRC liabilities are metReal Time Information reporting is done on time, so as not to incur financial penalties for the council | LD | MC |
|  Names of persons carrying out the check:Cllr Dennon, Cllr CowlingSignatures:Lesley Dennon, Mike CowlingDate check undertaken:March 11th 2021  |  |  |

#list of direct debits & standing orders to be provided by RFO for meeting